



## Report to Determine Succession and Application for Transfer of Experience Rating Records

UCS-1S  
R. 12/01

**If you purchase or lease an existing business, in whole or in part, or if you change the nature of your business entity (e.g. from a partnership to a corporation, from a corporation to a proprietorship, etc.) it is required that you complete this form.**

Listed below are factors used to determine if a succession occurred, for example:

- 1) The percentage of the existing business entity that was acquired by you.
- 2) The percentage of the business assets of the previous owner acquired by you. Assets are defined as: inventory, real property, machinery, accounts receivable, goodwill, etc.
- 3) Determination of succession is also based upon the amount of time that has elapsed since the previous owners ceased employing workers in Florida and the new owners began employing workers.

### 1. Previous owner information:

Legal Name \_\_\_\_\_

Trade Name (D/B/A) \_\_\_\_\_

Address \_\_\_\_\_

UT Account # \_\_\_\_\_ FED I.D. # \_\_\_\_\_ Telephone # \_\_\_\_\_

Was the business being operated at the time of acquisition? \_\_\_\_\_ Yes \_\_\_\_\_ No

If No, date closed: \_\_\_\_\_

What is the principal product or services of the business? \_\_\_\_\_

### 2. Current owner name:

Legal Name \_\_\_\_\_

Trade Name (D/B/A) \_\_\_\_\_

Address \_\_\_\_\_

UT Account # \_\_\_\_\_ FED I.D. # \_\_\_\_\_ Telephone # \_\_\_\_\_

What is the principal product or services of the business? \_\_\_\_\_

**3. Date of acquisition \_\_\_\_\_ Did you acquire all the business? Yes \_\_\_\_ No \_\_\_\_ Unknown \_\_\_\_\_**

Mail completed form to:  
Florida Department of Revenue  
PO Box 6510  
Tallahassee, FL 32314-6510

#### 4. What is the nature of the acquisition or change of business entity?

- a) \_\_\_\_\_ Purchase of business  
\_\_\_\_\_ entire or \_\_\_\_\_ part
- b) \_\_\_\_\_ Lease of business  
\_\_\_\_\_ entire or \_\_\_\_\_ part
- c) \_\_\_\_\_ Acquire by franchise  
\_\_\_\_\_ Yes \_\_\_\_\_ No  
If "Yes", did you acquire from:  
\_\_\_\_\_ franchisee or \_\_\_\_\_ franchiser
- d) Change in type of business  
From: \_\_\_\_\_ Sole Proprietor \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation  
To: \_\_\_\_\_ Sole Proprietor \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation
- e) Partnership Reorganization (Admission or withdrawal of one or more partners) \_\_\_\_\_
- f) Corporate change \_\_\_\_\_  
\_\_\_\_\_ Merger or Consolidation  
\_\_\_\_\_ Reorganization  
\_\_\_\_\_ Issuance of new Corporate Charter
- g) Legal or insolvency proceedings \_\_\_\_\_  
\_\_\_\_\_ Foreclosure \_\_\_\_\_ Bankruptcy  
\_\_\_\_\_ Receivership  
Ordered by the Court \_\_\_\_\_ Yes \_\_\_\_\_ No
- h) Death of: \_\_\_\_\_ Owner \_\_\_\_\_ Partner
- i) Did the former owner operate more than one location in Florida?  
\_\_\_\_\_ Yes \_\_\_\_\_ No

#### 5. Succession

- a) Total Succession (You have acquired 100% of the business)

In consideration of the transfer, the successor will be responsible for any indebtedness that is past due with respect to wages paid by the predecessor prior to the date of succession. Any unemployment benefits paid to former employees of the predecessor will be charged to the successor employer and will be used in future tax rate calculations.

The successor employer does hereby request a transfer of the employment records from the account of the predecessor employer.

\_\_\_\_\_  
Successor Signature Title Date

- b) Partial Succession (You have acquired less than 100% of a business that is an identifiable and segregable portion of the business)

The successor employer does hereby request a partial transfer of the employment records from the account of the predecessor employer.

\_\_\_\_\_  
Successor Signature Title Date

#### To be completed by the predecessor employer:

Total number of predecessor employees prior to transfer: \_\_\_\_\_

Number of employees in identifiable and segregable unit transferred: \_\_\_\_\_

Beginning date of business activity for unit being transferred: \_\_\_\_\_

"Total number of predecessor employees" should include all employees employed by the predecessor prior to the unit being sold (including those in sold unit).

By transferring a percentage of my business to another, and signing this form authorizing the transfer of the employment history of such percentage to a successor employer, I understand that my future tax rate may be affected.

\_\_\_\_\_  
Predecessor Signature Title Date

#### 6. The successor employer does hereby refuse a transfer of the employment records from the account of the predecessor employer.

\_\_\_\_\_  
Successor Signature Title Date